A fee of six annas if the amount distrained is not less than Rs. 5 but less than Rs. 10.

A fee of eight annas if the amount distrained for is not less than Rs. 10 but less than Rs. 25.

A fee of rupee one if the amount distrained for is not less than Rs. 25 but less than Rs. 50.

A fee of rupees two if the amount distrained for is not less than Rs. 50 but less than Rs. 75.

A fee of rupees three if the amount distrained for is not less than Rs. 75 but less than Rs. 100.

A fee of rupees five if the amount distrained for is not less than Rs. 100 and over.

13. Maintenance:—Rates as per the following statement shall be charged for maintaining live-stock distrained under sub-section (5):—

Sl. No.	Description of live-stock	Cost for the supply of fodder and water for each head of live-stock per day or fraction of a day. Rs a. p.
1	Elephant	2 0 0
2	Camel	0 8 0
3	Buffalo	0 4 0
4	Buffalo calf	0 2 0
5	Bullock or cow	0 4 0
6	Heifer or calf	0 2 0
7	Goat and sheep	0 1 0
8	Kid	0 1 0
9	Horse	0 4 0
10	Fowl	0 2 0
11	Donkey (either young or grown) ...	0 1 0
12	Pig	0 1 0
13	Birds of all kinds	0 1 0

Provided that no rate shall be charged where the owner of such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

14. The Revenue Inspector if any or any officer of the Municipality authorized by the President is authorised to receive the Municipal dues under these rules.

15. Under Section 46 (1) when Municipal dues may be written off:—Arrears of the tax may be written off as irrecoverable if, after it has been outstanding for at least a year, in the case of a sum less than Rs. 5 and three years in other cases, the Municipal Council is satisfied that process for recovery have been pushed on with due promptness and deligence and that the sums due cannot be recovered within any reasonable time or by any legal process.

16. Exemptions:—In the following cases no tax shall be levied:—

(1) Any building or portion of a building belonging to Government and used solely for the public purposes and not used or intended to be used for residential purposes or for purposes of profit or of any building or portion of a building belonging to the Central Government.

(2) Any building or portion of a building used as a place of public worship or used for a charitable purpose but not for residential purpose.

(3) Buildings which are the property of the Municipality.

SCHEDULE A.

Number of payee	Name of payee	Amount of refund	Grounds of refund	Date on which the amount claimed is credited in the Treasury Accounts	The Head of Account under which it is credited

Certified that the amounts have been credited in the accounts shown as above.

753 C. K. SIDDAPPA, *President.*

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, KORATAGERE.

Notification dated 12th July 1953.

Under Section 62 of the Mysore Town Municipalities Act, 1951.

No. H. C. 59—53-54. It is hereby notified for the information of the public of Koratagere Town that the Town Municipal Council at their meeting held on 30th June 1953 have resolved to introduce the model rules framed for the levy and recovery of lighting tax under Section 61 (b) (x) of the Act on the basis model rules made by the Government in their Notification No. L. 14282—Ml. 153-52-16, dated 24th November 1952, in this behalf.

A copy of the rules proposed to be adopted is also put up on the notice board of this office for the information of the public. Any inhabitant of this town objecting to the introduction of these rules may, within one month from the date this notification, prefer his objections or suggestions in writing to the President. Objections received after the due date will not be considered.

Model Rules for the levy and recovery of lighting tax in Koratagere Municipality framed under Section 61 (b) (x) of the Town Municipalities Act, 1951.

(1) A lighting tax at the rate of one-third of the rate leviable under item (A) of Schedule 1 of the Town Municipalities Act, 1951, *i.e.*, rate on buildings or lands or both calculated at six per cent on the annual letting value.

(2) The tax will be collected in advance in two half-yearly instalments in the months of April and October of each year in the same manner and by the same agency as is entrusted with collection of taxes on buildings and lands within the Koratagere Town Municipal area.

(3) A receipt shall be given for the tax paid and no refund of the tax paid shall be made under any circumstances unless it is shown as a double payment for the same period.

K. CHICKARUDRAIAH,
699 *President.*

OFFICE OF THE PRESIDENT, MUNICIPAL COUNCIL, SARAGUR.

Notification dated 10th August 1953.

No. P.R. 133—53-54. Under Section 61 (*b*) read with Section 62 of the Town Municipal Act 1951, it is hereby notified for the information of the inhabitants of Saragur Town that the Municipal Council have resolved at their meeting held on 11th July 1953 to introduce the Model rules and Bye-laws framed by Government in their Order No. L. 14388—Ml. 152-52-19, dated 24th November 1952 and No. L. 14386—Ml. 52-18, dated 24th November 1952 and revise the existing Octroi Schedule. The New Schedule showing the names of dutiable articles and the rate of levy is published below for general information, Draft Bye-laws are available in the office and may be inspected during the office hours on working days.

Any inhabitants of the Municipality objecting to the Bye-laws and rules and the proposed rates, may within one month from the date of this notice send his objections in writing to the President, Town Municipal Council, Saragur. Objections recived after the due date will not be considered.

SCHEDULE II.

Amendments proposed by the Council to be introduced as per Government Order No. L. 14388—Ml. 152-52-19, dated 24th November 1952 and No. L. 14386—Ml. 52-18, dated 24th November 1952.

Sl. No.	Particulars of articles.	Existing Rate Rs. a. p.	Proposed Rate Rs. a. p.	Unit
1	Cocoanut fresh ...	0 8 4	0 8 4	Per 100
2	Do dry ...	0 8 0	0 8 0	Per maund
3	Betel Leaves ...	0 0 1	0 0 1	Per 100
4	Sugar ...	0 4 0	0 4 0	Per maund
5	Ghee ...	0 8 0	0 8 0	Do
6	Tobacco ...	1 0 0	1 0 0	Per maund inclusive of Tobacco products dust and sticks.